

REVIEW OF SOKOTO STATE EDUCATION BUDGET 2020 - 2022

DRAFT FOR VALIDATION



(Mainstreaming Social Justice in Public Life)

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Introduction

This is a review of the investment in the Sokoto state education sector. This sector has two major ministries, the Ministry of basic and Secondary Education which caters for basic and post-basic education and the Ministry of Higher Education which oversees tertiary education in universities, Polytechnics and Colleges of Education. Under both ministries, there are several departments and agencies. Essentially, it focusses on the budget allocation against established benchmarks, and the extent to which the projections were implemented including the ability of the state to draw up available funds from external sources. This sector-wide review considers all the investment in different levels of education including basic, post basic and tertiary education over a period of 4 years (2020 to 2023). This review is presented in three sections. Section 1- budgetary allocation reviews the resources devoted and the adequacy of it. Section 2 reviews the budget performance against projections in the approved budget. Section 3 delves deeper and reviews components of the Ministry of Basic Education focusing mainly on reviewing the state's effort at remedying its large out of school population and girl child education.

Section 1- Budget Allocation Review

This section reviews the resource allocation to the Sokoto state education sector over the 4-year period of 2020 -2023.

1.1 Education Sector Allocation

Table 1: Sokoto State Education Sector Budget Allocation

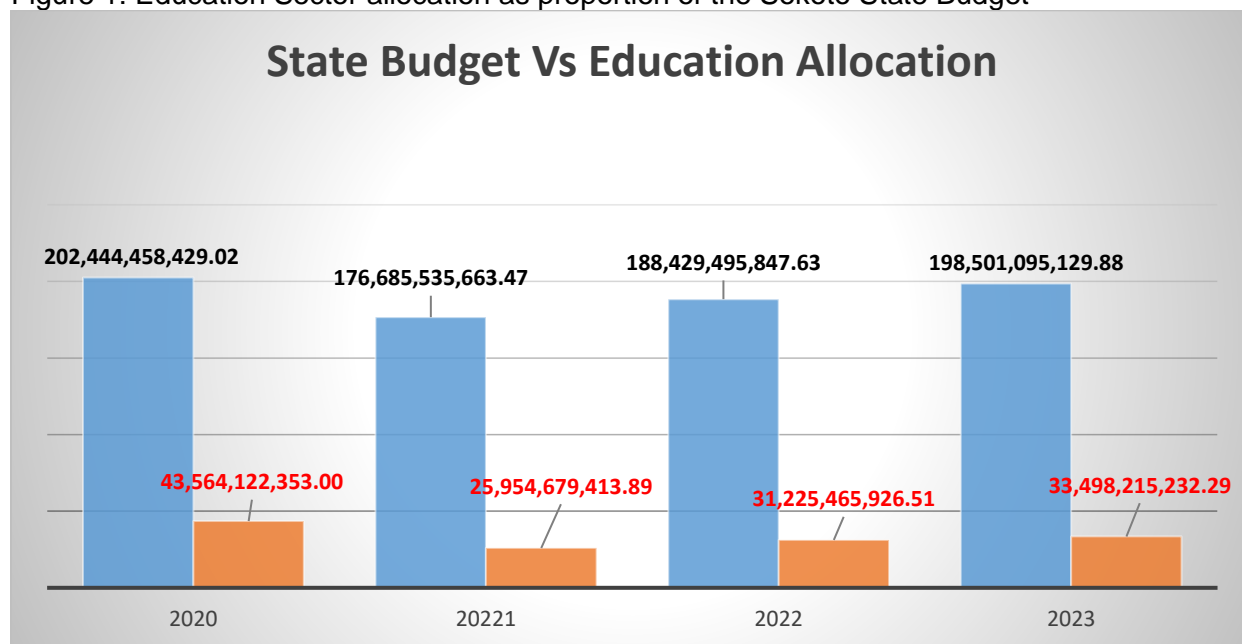
Year	State Total Budget	Education Allocation	% of Total Budget	UNESCO Recommendation (26%)	Variance from Recommendation
2020	202,444,458,429.02	43,564,122,353.00	21.5%	52,635,559,191.55	9.191,436,838.55
2021	176,685,535,663.47	25,954,679,413.89	14.7%	45,938,239,272.50	19,983,559,858.61
2022	188,429,495,847.63	31,225,465,926.51	16.6%	48,991,668,920.38	17,766,202,993.87
2023	198,501,095,129.88	33,498,215,232.29	16.9%	49,625,273,782.47	16,127,058,550.18

Source: Sokoto State Approved 2020 Citizens Budget; 2021, 2022 & 2023 Budgets

Table 1 summarizes the Sokoto state education sector budget allocations for the years 2020, 2021, 2022, and 2023. While the allocation for each of the specified years did not meet the 26% UNESCO benchmark. Though the sector's allocation fell short of the benchmark, the 2020 allocation stands out overwhelmingly at 21.5% of the entire budget. While the other years' allocations are way behind, there is a seeming improvement observed from 2021 to 2023. From receiving 14.7% in 2021, it got 16.6% and 16.9% respectively for 2022 and 2023. Beyond the increase in percentage share of the state's budget, there was also improvement in the actual amounts allocated to the sector, howbeit marginal. Correspondingly also, the variance from benchmark has been reducing progressively. In 2021 the variance from benchmark stood at almost N20 billion. It was N17.7 billion and N16.1 billion respectively in 2022 and 2023. This

depicts increased prioritization of the sector, a situation that places the sector on a pedestal for better improvement if the implementation were to follow the pattern of the allocation. Fig. 1 further presents a graphical comparison of the sector’s allocation with the entire state budget for the respective years.

Figure 1: Education Sector allocation as proportion of the Sokoto State Budget



Source: Sokoto State Approved Budget 2021, 2022 and 2023

Interestingly, it was observed that in all four years the education sector received the largest share of the state’s budget. Other sectors that received significant sums of the state’s resources through the period covered by this review were Health, Agriculture, Lands & Housing, Works & Transport as well as the Ministry of Finance. It thus goes to show that the state has been consistent with its priorities. It is important to note that these allocations are inclusive of recurrent expenditures.

1.2 Allocation Breakdown

Tables 2 and 3 summarize the breakdown of the state and education budgets into component units, specifically recurrent and capital components. The essence of this analysis is to determine the quantum of the state resources that is devoted towards actual developmental purposes beyond the re-occurring personnel and overhead expenses. Table 2 shows that a larger chunk of the state resources is devoted towards capital expenditures. Over the period of 2020 to 2023, the entire state resources is divided in the ratio of approximately 42:58 to recurrent and capital expenditures. The outcome from the implementation review in section 2 of this review will however give a true picture of the resource devoted to each from the actual spends on the component units.

Table 2: Breakdown of the state budget

Year			

	Sokoto State Recurrent Budget	Sokoto State Capital Budget	Sokoto State Yearly Total Budget
2020	79,614,906,220.95 (39.33%)	122,829,552,208.07 (60.67%)	202,394,397,817.90 (100%)
2021	81,158,404,690.34 (43.8%)	95,527,130,973.13 (56.2%)	176,685,535,663.47 (100%)
2022	77,301,203,284.34 (41%)	111,128,292,563.29 (59%)	188,429,495,847.63 (100%)
2023	87,032,797,158.77 (45.9%)	111,468,297,971.11 (54.1%)	198,501,095,129.88 (100%)

Source: Sokoto State Approved Budget (2021 – 2023)

Unlike the state budget, the education sector budget is skewed more towards recurrent than towards capital expenditure in the ratio of about 51:49 on average for the 4-year period. The education sector, like health, invests heavily on manpower which may also be viewed as capital asset in some regard.

Table 3: Education Sector Budget Allocation Breakdown

Year	Education Sector Recurrent Budget	Education Sector Capital Budget	Education Sector Yearly Total Budget
2020	17,640,090,813 (40.5%)	25,924,031,539.30 (59.5%)	43,564,122,353 (100%)
2021	15,113,717,086.33 (58.2%)	10,840,962,327.56 (41.8%)	25,954,679,413.89 (100%)
2022	17,180,105,734.15 (55%)	14,045,360,192.36 (45%)	31,225,465,926.51 (100%)
2023	18,967,379,299.16 (56.6%)	14,530,835,933.13 (43.4%)	33,498,215,232.29 (100%)

Source: Sokoto State Approved Budget (2021 – 2023) & Approved Revised 2020 Citizens Budget

1.3 Universal Basic Education (UBE) Funding

Universal Basic Education provides a platform for compulsory education for children from primary through Junior Secondary School. The UBE is majorly funded by the federal government of Nigeria, while States are obligated to produce matching grants in order to access the federal release.

Table 4: Summary of Sokoto UBE Funding (2020 – 2023)

Year	Unaccessed UBEC Fund
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2020	N715,074,135.14
2021	N946,646,664.48
2022	Data not Available
2023	Data not Available
Total	N1,661,720,799.62

Source: <https://ubec.gov.ng/unaccessed/>

The state has not accessed a total of N1.66 billion available between 2020 and 2021 alone from Universal Basic Education (UBE) funding due to its inability to remit its matching grant for that purpose. There is no data beyond 2021 on the UBE portal/website.

Section 2- Budget Implementation Review

This section reviews the performance of the budget against its projections for the period under review. Ordinarily, a conclusive evaluation of the performance of a budget should post the fiscal year for which the budget is made. In other words, given the cycle of January through December, a budget's life becomes exhausted following the release of another to serve the following year. Therefore given this 3-year Sokoto State Education sector budget implementation review, the performance review shall cover 2020, 2021 and 2022 only. The 2023 budget is the subsisting budget and can only effectively be reviewed after its lifespan.

This review therefore covers 2020 (Q1-Q4), 2021 (Q1 –Q4) and 2022 (Q1 & Q2) only. This is because the state's budget performance report of Q3 & Q4 2022 is not available in public domain. The main focus here shall be the expenditure component; however it shall briefly touch on the revenue aspect.

2.1 Education Sector Revenue Projection Performance

Table 5 presents the summary of the sector's revenue performance for the 2021 and 2022. On one hand it presents the contribution of the Ministry of Education (Basic and post-Basic) as well as that of the Ministry of Higher Education, and on the other hand the sector's summary for the years in review (2020, 2021 & 2022). This review is in relation with the revised estimates except otherwise stated.

Table 5: Summary of Education Sector Revenue Budget performance

Year	Original Budget	Revised Budget	Year-to-date performance	Percentage Performance
2020	No Sector data	No sector data	No sector data	No sector data
2021 (Basic + Post Basic)	275,240,000.00	2,075,240,000.00	126,924,450.00	6.1%
2021 (Higher Education)	596,200,000.00	596,200,000.00	1,489,344,435.25	249.8%
2021 Total	871,440,00.00	2,671,440,000.00	1,616,268,885.25	60.5%

2022 (Basic)	112,742,000.00	-	3,800,000.00	3.4%
2022 (Higher Education)	655,842,000.00	-	30,148,649.87	4.6%
2022 Total	768,584,000.00	N/A	33,948,649.87	4.2%

Source: 2021 Q4 and 2022 Q2 Sokoto State Budget Performance Report

Table 5 above shows that in 2021 the sector realized 60.5% of its projection for the year. While the ministry of education realized just 6.1%, the ministry of Higher education performed at 249.8%. The sector's 2021 revenue projection increased from #871.4 million in the original budget to about #2.67 billion in the revised budget. The increased projection was entirely on the Ministry of education (Basic & Post-Basic), yet it barely realized 46% of the original estimate of #275.2 million. The ministry of Higher education on the other hand out-performed its projection which remained same in the revised budget, performing at 249.8%. Given these, it appears that the projections were not backed by evidence.

For the year 2022, only 4.2% i.e. #33.9 million of the sector's projected #768.6 million was realized as at mid-year. This is a reflection of the performance of the ministry of education and the ministry of Higher education which had realized 3.4% and 4.6% respectively within the period. It remains to be seen what the final figure would be at the end of Q4.

For the year 2020, there is no record of disaggregation of revenue by sector or MDAs. The 2020 Q4 implementation report records a 61% performance (from all the state's institutions/ MDAs) in lump sum. The report only shows that the state realized N99,536,563,093 of the revised projection of N164,394,397,818.

2.2 Education Sector Expenditures Performance

This sub-section reviews the sector's expenditure budget performance for the 3 years (2020, 2021 and 2022). It reviews the recurrent, capital and total expenditures budget performance separately for the period. It gives a summary review for each of the years' expenditure performance, and the individual ministry's contribution to the sector's performance.

Table 6: Sokoto State Education Sector Total Expenditures Performance

Year	Original Budget	Revised Budget	Year-to-date Performance	Percentage Performance (%)
2020 (Basic + Post-Basic)	26,703,353,488	24,120,432,348	4,508,670,586.08	18.7%
2020 (Higher Edu.)	16,860,768,865	10,798,595,964	1,224,396,748.95	10.41%
2020 Total	43,564,122,353	34,919,028,311	5,733,067,335.03	16.42%
2021 (Basic + Post-Basic)	13,160,270,868.89	14,744,243,136.37	10,677,956,497.77	72.4%
2021 (Higher Edu.)	12,794,408,545.00	13,094,408,545.00	8,196,725,903.95	62.6%

2021 Total	25,954,679,413.89	27,838,651,681.37	18,874,682,401.72	67.8%
2022 (Basic + Post-Basic)	15,838,357,733.39	-	5,386,604,377.87	34.0%
2022 (Higher Edu.)	15,387,108,193.12	-	5,121,718,438.91	33.3%
2022 Total	31,225,465,926.51	N/A	10,508,322,816.78	33.65%

Source: 2021 Q4 and 2022 Q2 Sokoto State Budget Performance Report

Going by the information presented in the 2020 Q4 performance report, the education sector's overall performance across all expenditure components stands at 16.42%. Interestingly, the sector was allocated the sum of N43.5 billion which was later revised to N34.9 billion. While this is the case, it is important to note that there were lots of disruptions occasioned by the COVID-19 pandemic and resulting in the imposition of a lockdown for some period during the year. Also, the full year performance report as published by the state was deficient on many fronts, and thus key information required for informed analysis were missing.

In 2021, total expenditure performed at 67.8% overall, realizing #18.9 billion of the projected #27.84 billion. The projection in the original budget was #25.95 billion. Individually for the year, Ministry of education and ministry of Higher education performed at 72.4% and 62.6% respectively. Both ministries' total expenditure projections increased from the figures in the original budget as presented in table 6 above.

As at mid-year 2022 the sector had realized 33.65% of its #31.2 billion projection. Individually, the ministry of education and ministry of Higher education realized 34% and 33.3% respectively. If the current pace is maintained, all other things remaining constant, the sector may likely realize at least 67% of its 2022 estimates.

Table 7: Capital Expenditures Performance Summary

Year	Original Budget	Revised Budget	Year-to-date Performance	Percentage Performance (%)
2020 (Basic + Post-Basic)	18,220,182,807	15,595,682,807	3,132,982,635	20.1%
2020 (Higher Edu.)	7,703,848,732	4,138,484,732	1,125,420,769	27.2%
2020 Total Capital Expenditure	25,924,031,539	19,734,167,539	4,258,403,404	21.6%
2021 (Basic + Post-Basic)	6,204,062,327.56	6,825,062,327.56	2,959,033,839.66	43.4%
2021 (Higher Edu.)	4,636,900,000.00	4,936,900,000.00	1,377,941,736.56	27.9%
2021 Total Capital expenditure	10,840,962,327.56	10,840,962,327.56	4,336,975,576.22	40.01%

2022 (Basic +)	7,686,321,414.54	-	1,488,610,631.53	19.4%
2022 (Higher Edu.)	6,359,038,777.82	-	520,496,599.96	8.2%
2022 Total Capital expenditure	14,045,360,192.36	N/A	2,009,107,231.49	14.3%

Source: 2021 Q4 and 2022 Q2 Sokoto State Budget Performance Report

In 2020, 2021 and 2022, the sector realized 21.6%, 40.01% and 14.3% of its capital budget projections; though the 2022 figure only reflects the mid-year performance. The ministry of education (Basic education) and the ministry of Higher education recorded 20.1%, 27.2% and 43.4%, 27.9% respectively in 2020 and 2021. In 2022 however, their performances stood at 19.4% and 8.2% respectively as at mid-year. The 2021 capital budget estimates remained unchanged from the figures in the original budget. That of 2020 was revised downwards from N25.9 billion to N19.7 billion. There is no information for that of 2022 given that the state did not make the full year budget performance report available in public domain.

Table 8: 2020 Recurrent Expenditure Budget Performance Summary

Year	Original Budget	Revised Budget	Year-to-date Performance	Percentage Performance (%)
2020 (Basic + Post-Basic)	8,483,170,680	8,524,749,540	1,375,687,951.08	16.14%
2020 (Higher Edu.)	9,156,920,133	6,660,111,232	98,975,979.95	1.5%
2020 Recurrent Total	17,640,090,813	15,184,860,772	1,474,663,931.03	9.71%

Source: 2020 Q4 Sokoto State Budget Performance Report & 2020 Approved Revised Citizens' Budget

Overall, the 2020 recurrent budget performed at 9.71%. Contributing to this the Ministry of Basic Education realized 16.14% of its recurrent projections while the Ministry of Higher Education achieved just 1.5%.

Table 9: 2021 Recurrent Expenditure Budget Performance Summary

Year	Original Budget	Revised Budget	Year-to-date Performance	Percentage Performance (%)
2021 (Basic + Post-Basic)	3,870,999,821,33	6,433,972,088.81	6,371,151,550.33	99.0%
2021 (Higher Edu.)	4,912,108,545.00	4,912,108,545.00	4,871,856,947.14	99.2%
Personnel Total	10,783,108,366.33	11,346,080,633.81	11,243,008,497.47	99.1%
2021	1,085,208,720.00	1,085,208,720.00	780,068,687.78	71.9%

(Basic + Post-Basic)				
2021 (Higher Edu)	3,245,400,000.00	3,245,400,000.00	1,946,927,220.25	60.0%
Overhead Total	4,330,608,720.00	4,330,608,720.00	2,726,995,908.03	63%
2021 Recurrent Total	15,113,717,086.33	15,676,689,353.81	13,970,004,405.5	89.1%

Source: 2021 Q4 Sokoto State Budget Performance Report

Table 9 presents an overview of the 2021 recurrent expenditure budget performance. It shows the distinct performances of components that make up recurrent expenditure i.e. Personnel and Overhead expenditures. The overall recurrent expenditure budget performed at 89.1%. Personnel and overhead expenses contributed to this overall figure with 99.1% and 63% performance respectively. Both ministries' personnel expenses also stood in the 99% region. Overall expenditures for the period which stood at 63% was contributed to by ministry of education and ministry of Higher education with performances of 71.9% and 60% respectively. Thus, the 2021 recurrent budget is a reflection of a well thought out plan.

Table 10: 2022 Recurrent Expenditure Budget Performance Summary

Year	Original Budget	Revised Budget	Year-to-date Performance	Percentage Performance (%)
2022 (Basic + Post-Basic)	6,346,427,598.85	-	3,036,224,521.34	47.8%
2022 (Higher Edu.)	5,861,679,415.30	-	2,934,760,937.56	50.1%
Personnel Total	12,208,107,014.15	-	5,970,985,458.9	48.9%
2022 (Basic +	1,105,108,720.00	-	271,880,301.25	24.6%
2022 (Higher Edu)	3,165,390,000.00	-	1,666,217,525.39	52.6%
Overhead Total	4,270,498,720.00	-	1,938,097,826.64	45.4%
2022 Recurrent Total	16,478,605,734.15	-	7,909,083,285.54	47.99%

Source: 2022 Q2 Sokoto State Budget Performance Report

Table 10 presents an overview of the 2022 recurrent expenditure budget performance. It shows the distinct performances of components that make up recurrent expenditure i.e. Personnel and Overhead expenditures for the half year period. Overall the recurrent budget was realized to the tune of 47.99%. Both personnel and overhead expenditures contributed to the overall sector recurrent with a performance of 48.9% and 45.4% respectively. While this is still the half year

figure, given the trend the 2022 recurrent budget performance should hit the 95% mark all things remaining constant.

Section 3- Tsangaya Reformation and Female Education

The Arabic and Islamic Education Board is responsible for facilitating the Tsangaya reformation in the state. It essentially caters for the education and welfare of the Almajiri in the state. On the other hand, the Female Education Board oversees girl-child education. Currently there is a high percentage of out of school primary school aged children in the state with the girl-child having a slightly larger share of the OOS children. Thus, these institutions are critical to addressing the challenges of OOS in the state.

Thus, this section is specifically targeted at reviewing the Almajiri reformation and girls' education with respect to budget allocation and the actual performance (releases) against the budget outlay. More specifically, this is intended to evaluate the state's response to the high number of out-of-school children in the state. The Multiple Indicator Cluster Survey (MICS) 2021 report shows that the percentage of Sokoto primary school age children (6 to 11 years) that are out of school stands at 53.2%. The gender distribution shows that male are 51.1% while female primary school age children that are out of school is 55.2%. The national average of out-of-school children of Primary school age is 25.6% while the gender disaggregation of the national figure is 25.2% for boys and 26.1% for girls. The Sokoto percentage is still bettered by the Northwest average of 40.2%, which also shows a gender disaggregated figure for boys and girls as 39.4% and 41.2% respectively.

We shall therefore narrow down this review to focus on the components of the Ministry of Basic Education in the state with a view to evaluate the effort of government towards improving the state's performance. While the review looks at basic education, more critical analysis shall be on Female Education Board and Arabic & Islamic Education Board which oversee Girls' education and Almajiri education respectively. It shall cover a 3-year period from 2020 to 2022. The source documents for the review include the state approved budget, the revised budget and the state's quarterly budget implementation report (where available/ applicable) for the period with the scope of the review.

Table 11 presents a summary of the 2020 performances.

Table 11: 2020 Budget Performance Breakdown of Select Agencies of Basic Education

Institution	Original Allocation	Revised Allocation	Releases	% of Performance
2020				
Sultan Maccido Institute for Qur'anic & General Studies				

State Universal Basic Education Board (SUBEB)				
State Agency for Mass Education				
State Agency for Nomadic Education				
Female Education Board				
Arabic & Islamic Education Board				

Source: ????????

The state's 2020 approved budget is not available on any public accessible domain. It is however obvious that there is a revised version of the 2020 budget which itself is also not available on virtual platforms. The revised citizens budget is available but does not contain adequate information to aid evaluation of this nature. On another hand, the Q4 budget performance report that is made available to the public is a 7-page document that reports each ministries' allocations and performances in lump sum. It did not specify the contributions of individual agencies to the performance of the Ministry/ Sector. Therefore, critical information required for reviewing the 2020 performance are not available.

Table 12: 2021 Budget Performance Breakdown of Select Agencies of Basic Education

Institution	Original Allocation	Revised Allocation	Releases	% of Performance
2021				
Sultan Maccido Institute for Qur'anic & General Studies	609,388,852.52	382,768,343.85	335,839,750.03	87.74
State Universal Basic Education Board (SUBEB)	2,561,268,649.70	2,561,268,649.70	250,545,846.93	9.78
State Agency for Mass Education	152,289,053.69	345,989,053.69	294,133,449.56	85.01
State Agency for Nomadic Education	148,404,276.95	195,329,652.23	117,967,990.1	60.39
Female Education Board	235,028,370.20	235,028,370.20	49,656,872.50	21.13

Arabic & Islamic Education Board	1,034,562,957.55	1,057,389,629.11	902,632,978.84	85.4%
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Source: State Approved 2021 Budget; 2021 Q4 Budget Performance Report

Table 12 presents the 2021 summary of the performances of each of the agencies in the Ministry of Basic and Secondary education. The year's budget was reviewed as presented on table yy. The allocation to girls' education remained constant, whereas Arabic and Islamic Education board got an upward review with an addition of about N23 million from N1,034,562,957.55 to N1,057,389,629.11 in the revised budget. Female education Board performed at 21.13% while Islamic and Arabic Education Board which oversees the education of Almajiri performed at 85.4%. Of the lot, only Sultan Maccido Institute for Qur'anic & General Studies received greater priority in percentage terms at 87.74%. In terms of the actual allocation (i.e. size), only the State Universal Basic Education Board (SUBEB) which realized only 9.8% of its budgeted estimate was allocated more resource than Islamic and Arabic Education Board. Coincidentally, the Female Education Board only performed better than SUBEB in the list. It also got the second lowest resources going by the revised allocation. The State Agency for Nomadic Education received the lowest share of the budget. Using allocation and releases as yardstick for measurement, Girl's education is not adequately prioritized in the state.

Table 13: 2022 Budget Performance Breakdown of Select Agencies of Basic Education

Institution	Original Allocation	Revised Allocation	Releases (As at end of Q2)	% of Performance
2022				
Sultan Maccido Institute for Qur'anic & General Studies	609,388,852.52		Nil	Nil
State Universal Basic Education Board (SUBEB)	2,160,747,084.68		1,367,410,529.73	63.28
State Agency for Mass Education	152,289,053.69		51,269,447.18	33.67
State Agency for Nomadic Education	176,329,652.23		74,413,965.55	42.2
Female Education Board	393,328,370.20		17,944,013.97	4.56
Arabic & Islamic Education Board	1,583,086,761.39		465,399,489.81	29.39

Source: State Approved 2022 Budget; 2022 Q2 Budget Performance Report

Table 13 presents the 2022 summary of performances of the agencies. The Arabic and Islamic Education Board received N1,583,086,761.39, the second highest votes in the ministry only behind SUBEB which got 2,160,747,084.68. Female Education Board got 393,328,370.20, the third lowest in the list. As at mid-year, Female Education Board had realized a mere 4.56% of its projection as against Arabic and Islamic Education Board's 29.4% within the same period. SUBEB on the other hand had realized 63.3% of its projection within the same period. Going by the mid-year figures, SUBEB is in good position to realize substantial portion of its target for the year. Conversely if current trend is maintained, Female Education Board and Arabic and Islamic Education Board should be on course to realize within the range of 10% and 60% respectively. While the full-year Performance report remains inaccessible, there is still no evidence of a revised budget for the 2022 fiscal year. Thus this review is done against the original approved budget. The result so far shows that Girls' education in the state has not be prioritized, that way it may be difficult to bridge the existing gap with their male counterparts, even more so when the state's proportion of out of school primary school age children is worse than the region's average and far worse compared with the national average.

Conclusion

Over the review period (2020 – 2023) the state prioritized education. Education consistently got the significant (if not highest) budget allocation within the period. Its proportion to the entire state's budget for these years cumulatively averaged in excess of 17%; though it is less than the UNESCO recommendation of 26%. On the revenue side, there is no evidence that the projections were backed by any realistic measure this is given the disparity between projections and actuals. This is especially evident in the component ministries' (Basic education and Higher education) revenue estimates in relation to the actuals for 2021. This unrealistic measure is veiled by the 2021 total actual revenue realized which amounted to 60.5% of the sector's projection. Considering 4.2% as at mid-year, the 2022 revenue projections is far from being realized.

The sector's total expenditure component averaged 16.42%, 67.8% and 33.65% respectively for 2020, 2021 and 2022. The major contributor to this figure is the recurrent sub-component with 9.71%, 89.1% and 47.99% for the corresponding years; though the 2022 figure represents the mid-year performance while the 2020 figure may have been influenced by the COVID-19 pandemic distortions. The state's inability to access the UBE funds due to the inability to provide its matching grant implies that the sector is losing/ forfeiting valuable resource that could serve to complement its commitment to improving basic education in the state. The review further shows that though girls contribute significantly to the state's Out of School (OOS) percentage of Primary Schooled aged children, it does not prioritized girls' education both in terms of budgetary allocation and releases towards implementing the plans of the board saddled with the task of managing girls' education in the state.

Recommendation

Given the findings from the review of the sector's budget allocation and performance over the 3-year period, the following recommendations are proposed to improve the overall sector performance:

- The sector should ensure that its revenue projection is backed by accurate data and evidence. This will ensure a realistic and near accurate revenue projection for the MDAs in the sector
- The Ministry of (Basic) Education should work with the relevant state MDAs to ensure its matching grant is provided to enable the state access the UBE funds on a more regular basis. The proceeds can be assigned to address specific gaps in the state's basic education.
- The state should promote transparency and accountability in the use of public resources through regular and timely release of its quarterly budget performance reports; and also making same available and accessible in public domain to the public. As it currently stands, the performance report for some quarters within the scope of this review (precisely Q3 and Q4 2022 and Q1 2023) are not available to the public. This is responsible for the inability of this review of the budget performance for 2022 to cover the entire 2022 fiscal year. Also, the 2020 Q4 performance report hardly conveys any meaningful information, and thus may not effectively serve to inform the public on the activities of government, particularly on the extent to which the state's resource was deployed to execute its plans.
- The state should provide updated information, including changes in the budget in relevant public domain. Currently, the revised 2021 state budget is not available in the state website. Neither is there any information the status of the 2022 budget. In most cases, the public gets notice of revision in the performance report which itself is neither timely, nor regular.
- The state should make effort to prioritize girls' education through its funding. This will help reduce the size of the state's out of school population